Statement of verification

Shoshana Herrmann, Green Target (3rd Party Consultant)
Elbit Systems Ltd
Advanced Technology Center
P.O.B. 539, Haifa 3100401, Israel

26 May 2023

Scope

Elbit Systems Ltd (henceforth referred to as Elbit) engaged Carbon Footprint Ltd (independent specialist consultancy) to provide external assurance of its carbon footprint assessment and supporting evidence for the period 1st January 2022 to 31st December 2022. Elbit is responsible for the information within the carbon footprint report. The responsibility of Carbon Footprint Ltd is to provide a conclusion as to whether the statements made are in accordance with the GHG Protocol. Throughout, Carbon Footprint Ltd has followed ISO14064-3.

Methodology

The verification was led by Joel Fernandez, Environmental Consultant & Engineer, Carbon Footprint Ltd. Carbon Footprint Ltd completed the review in accordance with the *'ISO 14064 Part 3 (2019): Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'*. The work was undertaken to provide a **Limited level of assurance** with respect to the GHG statements made. Carbon Footprint Ltd believes that the review of the assessment and associated evidence, coupled with this subsequent report, provides a reasonable and fair basis for our conclusion.

The following data was within the scope of the verification (below shows the post-audit results):

Scope 1:	Site Diesel, Site LPG, Site Aviation Fuel, Site Petrol, Site Burning Oil, Fuel (Vehicles), Refrigerants	20,996	tCO_2e
Scope 2:	Electricity consumption	114,481 104,088	tCO_2e (location-based) tCO_2e (market-based)
Scope 3:	Transmission and Distribution, Well-To-Tank, Flights, Paper, Water supply and wastewater, Waste	54,329	tCO_2e
	Subtotal (Scopes 1, 2 and 3)	**189,806** **179,413**	**tCO_2e (location-based)** **tCO_2e (market-based)**

Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with the GHG Protocol.

Declaration of Independence

Carbon Footprint Ltd is a third party provider and has no conflict of interest in relation to providing the assurance of environmental data for Elbit Systems Ltd.

It is our opinion that Elbit has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Joel Fernandez, *MEng (Hons) AMIMechE*
Senior Environmental Consultant & Engineer

© Carbon Footprint Ltd 2023